



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: Rhode Island

II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
 Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	Regulation SU 07-48
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Lodging Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	NA
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	NA
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	NA
	<input type="checkbox"/> Maintenance	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	NA

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation		Website Address or Hyperlink:
1		
2		
3		

*** CBA's – no exemption certificate required**

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:	
	A Claim for Refund must be filed by the government agency that paid the tax in error.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Englert, Donald
Name of Agency:	Rhode Island Division of Taxation
Office Address (Line 1):	1 Capitol Hill
Office Address (Line 2):	
City, State Zip:	Providence, RI 02908
Phone Number:	401-574-8762
Fax Number:	401-574-8914
Email Address:	denglert@tax.ri.gov
Web Address:	

Thank you for your assistance in this important matter!